

UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON
PORTLAND DIVISION

In Re:	§	
	§	
SeaPort Airlines, Inc.	§	Case No. 16-30406-tmb7
	§	
Debtor	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 02/05/2016 . The case was converted to one under Chapter 7 on 09/21/2016 . The undersigned trustee was appointed on 09/21/2016 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 857,197.38

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	121,521.42
Bank service fees	6,471.67
Other payments to creditors	0.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00

Leaving a balance on hand of ¹	\$ 729,204.29
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¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 02/06/2017 and the deadline for filing governmental claims was 02/06/2017 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 46,109.87 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 46,109.87 , for a total compensation of \$ 46,109.87 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 1,091.14 , for total expenses of \$ 1,091.14 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 05/20/2018 By: /s/Stephen Arnot
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

Exhibit A

Case No: 16-30406 RLD
Case Name: SeaPort Airlines, Inc.

Judge: Randall L. Dunn

Trustee Name: Stephen Arnot

Date Filed (f) or Converted (c): 09/21/2016 (c)

341(a) Meeting Date: 09/26/2016

For Period Ending: 05/20/2018

Claims Bar Date: 02/06/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Petty Cash (u) All petty cash was converted to cashier's checks and deposited.	1,595.72	0.00		1,595.72	FA
2. ADP Refund (u) Refund received and on 10/11/16 (Dep. 8)	193.23	193.23		193.23	FA
3. United of Omah Life Ins. Refund (u) Refund received and deposited on 10/11/16 (Dep. 7)	35.10	35.10		35.10	FA
4. Bank Of the West (Operating Account) - xxxx-4243 Trustee transferred balance in account of \$5,588.95 to general operating Acct #3256 before withdrawal of funds.	1,286.87	0.00		0.00	FA
5. US Bank (Airlines Clearing House) - xxxx-7725 The conversion schedules list asset at \$2,206.32. Ch 11 Bank statement received reflects \$2,391.51. Just prior to conversion, there was additional wire taken by US Bank for airline clearinghouse shortfall of \$1,576, including additional service charge of \$215.72. On 12/12/16 US Bank wrote they never received the bankruptcy notice until 10/27/16 and already closed the account pursuant to customer fees due. No recoverable funds.	2,206.32	0.00		0.00	FA
6. Bank Of the West (Petty Cash/Debit Card Account) - xxxx-6230 The true bank account balance on conversion was \$23.34. The trustee did not recover the minimal balance as the account went negative before demand for turnover	8,099.51	0.00		0.00	FA
7. Bank Of the West (SAO Operating) - xxxx-6248 cashier's check closing account in the amount of \$73.67 received on 10/31/16 after payroll cleared. (Deposit 13)	159.04	73.67		73.67	FA

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8. Bank Of the West (DIP Payroll Account) - xxxx-3264 payroll cleared per judge Dunn order as of conversion. cashier's check in the amount of \$1,128.98 which closes this account received on 10/31/16 after payroll cleared. Deposit 11	46,774.69	1,128.98		1,128.98	FA
9. Bank Of the West (DIP Operating Account) xxxx-3256 Trustee received two checks from Bank of the West for this account funds and deposited 9/23/16. Deposit 3 in the amount of \$35,332.60 and Deposit 4 in the amount of \$95,881.35. Balance higher than on conversion schedules because Trustee instructed bank to transfer funds from accounts xxxx6230, xxxx2749, xxxx6248, before withdrawal of funds to estate account.	126,572.25	126,572.25		131,218.95	FA
10. Bank Of the West (DIP Asset Sales) - xxxx-2749 Check closing account in the amount of \$10.00 received on 10/31/16 (Dep. 15) The debtor scheduled \$728 in account. The amount of \$698 was transferred on 9/22/16 to general operating account xxxx-3256, leaving a balance of \$10	728.00	10.00		10.00	FA
11. Bank Of the West (DIP Tax Trust) - xxxx-2756 cashier's check closing account received on 10/31/16 (Dep. 10)	7,551.15	7,551.15		7,531.15	FA
12. Bank Of the West (DIP EAS Payments) - xxxx-9146 This account was kept open to receive EAS payments from DOT. DOT/FAA make direct deposits for payments to this account and does not write paper checks. Discovered later of dispute with FAA over final payment at conversion. bank fees incurred as to balance of funds.	40.00	0.00		0.00	FA

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13. Bank Of the West (DIP Gordon Creek House) - xxxx-0284 cashier's check closing account in the amount of \$8,184.61 received 10/31/16 (Dep. 14) The debtor scheduled \$14,239.51 on conversion schedules. Trustee closed account and received only \$8,184.61. during ch 11 check issued (No. 9691) for \$5,561.34, which trustee determined not recoverable.	14,239.51	0.00		8,184.61	FA
14. Bank Of the West (DIP PFC) xxxx-7115 Passenger Finance charges. Balance remaining in account.	35.61	20.00		20.00	FA
15. Deposits and/or Prepayments (Scheduled) ARC Corporation had deposit of \$20,000 and offset \$4,104.45 and returned the sum of \$15,895.55 deposited 12/20/16	0.00	0.00		15,895.55	FA
16. American Express - security deposit Funds were recovered from American Express as part of compromise and settlement of preference claim and deposited under Asset No. 41	26,000.00	0.00		0.00	FA
17. AR - 90 days old or less All Accounts receivables recovered are scheduled under asset no. 18	29,265.78	0.00		0.00	FA

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<p>18. AR - 90 days older or less</p> <p>The primary A/R due the estate was the EAS payment from the DOT/FAA of approximately 4400,000, subject to setoff. The trustee eventually was able to settle and as part of compromise approved by Court (see motion to compromise and stipulated relief from stay as Dkt # 565 and 568), the Trustee recovered \$261,676.96 from the DOT and \$50,000 from Chubb, the debtor's insurance provider as part of the Goldal settlement with DOT and FAA.</p>	403,894.00	0.00		311,676.96	FA
<p>19. Office Equipment, including computer inventory</p> <p>Trustee noticed several items not included into the auction which were purchased by former employees (NOI Dkt #454). Also see Trustee's Report of Sale (Dkt #577). Pendelton Aviation fell through on their offer to purchase Deicer and equipment so funds will not be received for that item. The estate will not sell since its located out of state and subject to landlord's lien. Abandon interest upon closing.</p> <p>\$400 received 12/20/16 from Noel McDermott for purchase of TVS and two-way radios \$465 received 1/23/17 from Tony Maldonado for Thinkpad, Dell Computer, Sysco Ruter and Nortel/Avaya 1140s Trustee abandons remaining assets listed in NOI #454 as burdensome to estate.</p> <p>Remaining computers were sold at auction and administered under asset No. 23 and 24 as part of the gross funds received from auction (DKt #451)</p>	30,000.00	2,335.00		865.00	FA

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20. Vehicles Four vehicles sold at auction post-petition Per Dkt #452 (Report of Sale #487) 2008 Chrysler PT Cruizer sold at Portland Auction on 12/3/16 for \$3,900 2004 Ford Explorer sold at Portland Auction on 12/3/16 for \$3,000 2008 Ford E350 sold at Portland Auction on 12/3/16 for \$5,500 2008 Ford E350 sold at Portland Auction on 12/3/16 for \$4,500 2009 Chevy HHR sold at May 9, 2017 auction for \$4,100 (Dkt #521). Auctioneer commission is \$410 and no expenses (See Report of Sale #538) Vehicles Sold at Auction in Memphis (Dkt #451) and Report of Sale (#488) 2003 Ford Expedition - \$4,400 2009 Chevy HHR - \$6,000 2008 Chevy Express Van - \$5,200	55,955.00	0.00		36,600.00	FA
21. cessna Caravan Flight Simulator overencumbered. Trustee abandoned. See Dkt # 561.	175,000.00	0.00	OA	0.00	FA
22. Tools Inventory (located at Winchester Rd., Memphis) Asset being administered under Asset No. 23	14,683.68	0.00		0.00	FA

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23. Parts inventory (Located in Memphis) Trustee Noticed Parts Inventory, Computers and several vehicles for auction in Memphis. All proceeds, with the exception of three vehicles sold will be placed on this asset. See Notice of Auction (Dkt # 451) also see Report of Auctioneer (Dkt # 488)	115,567.55	0.00		61,275.00	FA
24. Tools Inventory - Located in Portland Tools/Equipment sold at auction and listed under "Misc" on Auctioneers Report of Sale for \$18,915 (Notice Dkt #452) and Report of auctioneer (Dkt # 476)	15,395.00	15,395.00		18,915.00	FA
25. Equipment - located in Portland This asset is being administered under asset No. 24 -- all sold at auction on 12/3/16 by CIA	8,705.00	0.00		0.00	FA
26. Parts & Supplies located in Portland This asset is being administered under asset No. 24 -- all sold at auction on 12/3/16 by CIA Includes parts located in Alaska on petition date which were moved to the Portland location after filing of the case in the amount of approx. \$45,500. also includes \$40,000 in parts sold post-petition (docket #337)	214,455.06	0.00		0.00	FA
27. Bag Tag and Boarding Pass Printers sold at auction (see Asset 24).	42,135.00	0.00		0.00	FA
28. Airplane Hangar located in Juneau, AK sold in chapter 11	0.00	0.00		0.00	FA

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29. Rental House located in Corbett, OR Rental House Located at 39050 SE Gordon Creek Rd., Corbett, OR 97019. Property Sold during chapter 11.	0.00	0.00		0.00	FA
30. Above It All - Promissory Note Above It All, Inc. - Promissory Notes and Security Agreements dated 7/8/15 & 8/5/15; Above It All, Inc. is preparing to file Chapter 11 bankruptcy. Face Value \$60,000 - Deemed highly uncollectible. after registered judgment, reached compromise. See Compromise notice at Dkt #543.	87,250.17	0.00		35,000.00	FA
31. Tax Refund and unused net operating losses (NOLS) No funds	0.00	0.00		0.00	FA
32. Claims against 34 former pilots for pilot training costs (N) Trustee made preliminary demands on former pilots for training costs; however, due to potential defenses and cost to litigate out of state for \$1000 to \$5000, trustee determined that cost to benefit factor in pursuaing through litigation made any further collection efforts fruitless. Trustee tried to sell, but no interest.	63,822.50	0.00		1,778.56	FA
33. Earthlink - post petition overpayment on account Trustee has not received. creditor asserts nothing due.	160.97	0.00		0.00	FA
34. Camp Systems International dba The Trend Group - Post Pet Ov Trustee has not received any funds. creditor disputes	2,924.66	0.00		0.00	FA
35. Refund from City of Harrison Water & Sewer Fund (u)	17.19	17.19		17.19	FA

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36. Misc. Household Goods, etc. at Storage Facility 140 NW 4th A (u) See Notice of Intent to Abandon (Dkt #465) The foregoing property is at a storage facility located at 140 NW 4th Ave. in Portland, Oregon. The owner/landlord of the facility, Fountain Village Development, is attempting to charge the bankruptcy estate \$600 a month for the foregoing estate property. The Trustee has removed all marketable property for sale. The remaining property has no value to the estate. Upon abandonment, the landlord shall be free to dispose of the above-mentioned property.	0.00	0.00	OA	0.00	FA
37. Preference - Portland Air Consortium ("PAC") PAC has offered to settle the above dispute for \$5,000, including a waiver of its chapter 11 administrative claim in the amount of \$14,251.73. See Motion to Settle (Dkt #482) and Order thereon (Dkt #493)	11,361.19	5,000.00		5,000.00	FA
38. Preference - Duncan Aviation Creditor has paid in full thus no creditor notice or court order required.	8,008.58	8,008.58		8,008.58	FA
39. ODR Tax Refund (u) Trustee received a refund resulting from overpayment of Corp Tax Liability for period ending March 31, 2015	2,081.59	2,081.59		2,081.59	FA
40. Refund credit - Wings of Alaska (u) Refund credit balance in the amount of \$378.77. Creditor # 303-328-4309	378.77	378.77		378.77	FA
41. American Express Settlement of Preference & Deposit Settled preference and security deposit issue with AMEX. See Motion to Settle and Order Thereon (Dkt #494)	100,000.00	44,887.26		44,887.26	FA
42. Void	0.00	0.00		0.00	FA

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43. Refund/Credit Balance - A Cut Above Uniforms (u) Refund due for overpayment during chapter 11.	668.18	668.18		668.18	FA
44. Preference - Aero Vision Aircraft Services (u) Trustee made demand for recovery of unscheduled preferential transfer in the amount of \$24,600. Creditor responded and repaid in full with check deposited on 1/31/17. Because creditor is repaying in full, no court order or creditor notice required.	24,600.00	24,600.00		24,600.00	FA
45. Preference - ARINC Trustee settled preference claim with creditor. See Motion to Settle (Dkt #501)	7,684.74	6,296.55		6,296.55	FA
46. Preference - Northwest Alabama Regional Airport Trustee settled preference claim. See Motion to compromise #507.	11,641.80	5,820.90		5,820.90	FA
47. Refund Settlement - County of Sacramento, CA (u) Estate received a refund on settlement FY2015-16 per SCC 11.32.820 (Warrant No. 1102331469)	52.41	52.41		52.41	FA
48. Preference - Tupelo Airport Authority Trustee settled preference. See Motion to Settle (Dkt #511)	20,787.47	6,000.00		6,000.00	FA
49. Preference Recovery - Signature Flight Support Corp (u) Trustee settled preference. See Motion to Settle (Dkt #515)	10,000.00	10,000.00		10,000.00	FA
50. Preference - Wings Airline Service Trustee settled preference claim. See Mtn to Settle (Dkt #531)	103,058.52	0.00		12,000.00	FA
51. State of Oregon Employment Department - Refund (u) Trustee received refund check because Oregon's records show that account has been closed.	13,970.52	13,970.52		13,970.52	FA

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52. Potential preference payments Trustee has reviewed all potential preferences in this matter and has listed each recoverable preference in separate asset. The remaining potential preferences have set offs or valid defenses and are not collectible.	Unknown	0.00		0.00	FA
53. Willis of Seattle Trustee settled preference. See Motion to Settle (Dkt # 541)	235,672.89	21,521.12		21,521.12	FA
54. Void (u) Asset entered in error	0.00	N/A		0.00	FA
55. Deposits and/or Prepayments (Unscheduled) (u) Trustee received a returned deposits and/or Prepayments from Gravity (Priority Payment Systems) not on debtor's Schedule A/B Continuation Statement for this Asset. Thus, the prepayment refund is listed separately as an unscheduled asset	63,896.83	0.00		63,828.44	FA
56. Texas Workforce Commission Refund (u) Check Received as a refund in connection with Texas Workforce Commission. This refund is unrelated to the tax payment made to the State of Texas for tax due July 2017	68.39	68.39		68.39	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		0.00	Unknown

	Gross Value of Remaining Assets		Gross Value of Remaining Assets	
TOTALS (Excluding Unknown Values)	\$2,108,680.44	\$302,685.84	\$857,197.38	\$0.00
			(Total Dollar Amount in Column 6)	

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Initial Projected Date of Final Report (TFR): 12/31/2017

Current Projected Date of Final Report (TFR): 09/30/2018

Exhibit A

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406
Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot
Bank Name: Associated Bank
Account Number/CD#: XXXXXX4209
Checking

Exhibit B

Taxpayer ID No: XX-XXX9059
For Period Ending: 05/20/2018

Blanket Bond (per case limit): \$78,753,461.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
09/23/16	1	Petty Cash converted to Cashier's Check	petty cash	1229-000	\$399.66		\$399.66
09/23/16	1	Petty Cash Funds Received and Converted to Cashier's check	cash received for ticket sales \$80.00 - Ticket Sale \$80.00 - Ticket Sale \$83.50 - Cash Ticket Sale - Axel Westerbers \$252.50 - Ticket Sale - Rodriguez De Amaral \$128.50 - Cash Ticket Sale - Orihah Smith \$29.10 - UMNR Fee	1229-000	\$594.50		\$994.16
09/23/16	9	Bank of the West fbo Seaport	bank of West fbo Seaport	1129-000	\$35,337.60		\$36,331.76
09/23/16	9	Bank of the West - Seaport Airlines	bank of West fbo Seaport	1129-000	\$95,881.35		\$132,213.11
09/28/16	1	Petty Cash Received	Funds from Petty Cash	1229-000	\$10.48		\$132,223.59
10/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$31.69	\$132,191.90
10/10/16	101	Sylvia Knight 7850 FM 1960 Rd. East Apt. No. 1206 Humble, TX 77346	assist trustee in securing assets/delivering to auction Trustee noticed payments to former employees to assist in securing/delivering assets to auction (Dkt #426 and #438). In the event a payee was not included in the notice, Trustee relies on 2016-1(i) for payments made under \$1,000.	2990-000		\$48.00	\$132,143.90
10/10/16	102	Jon Quarry 6891 Rockbrook Dr. Memphis, TN 38141	assist trustee in securing assets/delivering to auction See Notice #438 for \$280 and #426 for \$175	2990-000		\$455.00	\$131,688.90

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406
Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot
Bank Name: Associated Bank
Account Number/CD#: XXXXXX4209
Checking

Exhibit B

Taxpayer ID No: XX-XXX9059
For Period Ending: 05/20/2018

Blanket Bond (per case limit): \$78,753,461.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/10/16	103	Kristen Beggs 981 Pasrkhaven Ln Memphis, TN 38111	assist trustee in securing assets/delivering to auction See Notice #426 for \$580. Actual costs incurred for services in packing up station in Memphis was only \$180. Please note there were two entries for Kristine Beggs -- one for \$80 and one for \$500; however, Kristin Beggs name was misspelled on the \$500 entry as Christine Baggs.	2990-000		\$180.00	\$131,508.90
10/10/16	104	Jeanene Williams 239 Iron Ivy Ln, #105 Memphis, TN 38105	assist trustee in securing assets/delivering to auction See Notice #426 for \$80 and #438 for \$162 -- actual costs to pack up station in Memphis was only \$172	2990-000		\$172.00	\$131,336.90
10/10/16	105	Dan Maranise 961 Green Oaks Dr. Memphis, TN 38117	assist trustee in securing assets/delivering to auction See Notice #426 for \$80 and #438 for \$11.00 -- actual cost was only \$26	2990-000		\$26.00	\$131,310.90
10/10/16	106	Mike Tindall 14613 NE Juniper Avenue Vancouver, WA 98684	assist trustee in securing assets/delivering to auction See #438 for \$394 (named misspelled) and #426 for \$150	2990-000		\$544.00	\$130,766.90
10/10/16	107	David Perlitz 817 15th St, Apt. E Santa Monica, CA 90403	assist trustee in securing assets/delivering to auction Trustee noticed payments to former employees to assist in securing assets and packing up stations in the Memphis site (Dkt #426 and #438). In the event a payee was not included in the notice, Trustee relies on 2016-1(i) for payments made under \$1,000.	2990-000		\$222.00	\$130,544.90

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 16-30406
Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot
Bank Name: Associated Bank
Account Number/CD#: XXXXXX4209
Checking

Exhibit B

Taxpayer ID No: XX-XXX9059
For Period Ending: 05/20/2018

Blanket Bond (per case limit): \$78,753,461.00
Separate Bond (if applicable):

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Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/10/16	108	Mike Miskel 17 SW 2nd Ave., #406 Portland, OR 97204	assist trustee in securing assets/delivering to auction Trustee noticed payments to former employees to assist in securing assets and packing up stations in the Memphis site (Dkt #426 and #438). In the event a payee was not included in the notice, Trustee relies on 2016-1(i) for payments made under \$1,000.	2990-000		\$114.00	\$130,430.90
10/10/16	109	Tim Sieber 17 SW 2nd Ave #301 Portland, OR 97204	assist trustee in securing assets/delivering to auction See Notice #426 for \$1,700 and Notice #438 for \$100	2990-000		\$1,800.00	\$128,630.90
10/10/16	110	Noel McDermott 19533 Hummingbird Loop Oregon City, OR 97045	assist trustee in securing assets/delivering to auction See #426 for \$2,600 and #438 for \$1,112	2990-000		\$3,712.00	\$124,918.90
10/10/16	111	Mary Herrington 17 SW 2nd Ave Portland, OR 97204	assist trustee in securing assets/delivering to auction See #426 for \$1,004 and #438 for \$396 -- actual cost was only \$1,400	2990-000		\$1,400.00	\$123,518.90
10/10/16	112	Jen Tomko 17 SW 2nd Ave #301 Portland, OR 97204	assist trustee in securing assets/delivering to auction See Notice #426 for \$662 -- actual cost was only \$580	2990-000		\$580.00	\$122,938.90
10/10/16	113	Suzanne Haeworth 17 SW 2nd Ave #301 Portland, OR 97204	assist trustee in securing assets/delivering to auction See #426 for \$230 and #438 for \$234	2990-000		\$464.00	\$122,474.90
10/10/16	114	Stephen P. Arnot PO Box 1963 Lake Oswego, OR 97035	Reimbursement Pursuant to NOI (Dkt # 426)	2990-000		\$1,473.00	\$121,001.90
10/11/16	1	Memphis Office - Petty Cash Petty cash was converted to cashier's check and forwarded from Memphis	petty cash converted to cashier's check from Memphis	1229-000	\$591.08		\$121,592.98

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10/11/16	3	United of Omaha Life Ins.	Refund of Overpayment	1229-000	\$35.10		\$121,628.08
10/11/16	2	ADP Financial	ADP refund	1229-000	\$193.23		\$121,821.31
10/27/16	32	Justin Tuner	payment for note Receivable	1121-000	\$278.56		\$122,099.87
11/01/16	11	Bank of the West - xxxx-2756	bank of the west - account funds - xxxx-2756	1129-000	\$7,531.15		\$129,631.02
11/01/16	8	Bank of the West xxxx-3264	bank of the west - account funds - xxxx-3264	1129-000	\$1,128.98		\$130,760.00
11/01/16	14	Bank of the West xxxx-7115	bank of the west - account funds - xxxx-7115	1129-000	\$20.00		\$130,780.00
11/01/16	7	Bank of the West	bank of the west - account funds - xxxx-4243	1129-000	\$73.67		\$130,853.67
11/01/16	13	Bank of the West xxxx-0284	bank of the west - account funds - xxxx-0284	1129-000	\$8,184.61		\$139,038.28
11/01/16	10	Bank of the West xxxx-2749	bank of the west - account funds - xxxx-2749	1129-000	\$10.00		\$139,048.28
11/04/16	35	City of Harrison - Water & Sewer Fund	Refund from City of Harrison - Water & Sewer Fund	1229-000	\$17.19		\$139,065.47
11/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$190.58	\$138,874.89
11/21/16	115	Stephen P. Arnot	Reimbursement for Expenses (Dkt # 453) \$3,880 paid to Ed Callava to wipe client hard drives (Dkt #453) \$360 paid to Tim Sieber to assist with financial records as Independent Contractor (Dkt #453)	2990-000		\$4,240.00	\$134,634.89
11/21/16	116	Shred Northwest PO Box 1560 Gresham, OR 97030	payment for Shredding Old records in storage for Seaport Airlines - NOI (Dkt #453)	2420-000		\$1,085.00	\$133,549.89

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12/01/16	116	Shred Northwest PO Box 1560 Gresham, OR 97030	payment for Shredding - Seaport Airlines - NOI (Dkt #453) Reversal Check written in wrong amount; voided and re-issued	2420-000		(\$1,085.00)	\$134,634.89
12/01/16	117	AccuShred NW PO Box 1560 Gresham, OR 97030-0515	payment for Shredding - Seaport Airlines - NOI (Dkt #453) Pursuant to the Notice filed (Dkt #453), the amount of \$1,085 was only an estimate and the actual invoice was \$1,205. Trustee does not believe an amended Notice stating exact amount is necessary. (Noticed as Shred Northwest)	2990-000		\$1,205.00	\$133,429.89
12/07/16		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$198.38	\$133,231.51
12/20/16		Commercial Industrial Auctioneers, LLC	auction proceeds from CIA (Dkt # 452) Proceeds are four four vehicles placed on asset No. 20 and remaining misc. parts, supplies, etc. placed on Asset No. 24		\$35,815.00		\$169,046.51
			Gross Receipts \$35,815.00				
	20		Vehicles \$16,900.00	1129-000			
	24		Tools Inventory - Located in Portland \$18,915.00	1129-000			
12/20/16	19	Noel McDermott	purchase of TV & Radios (NOI Dkt #454)	1129-000	\$400.00		\$169,446.51
12/20/16	15	Arc Corporation	deposit refund from ARC Corp \$20,000 less setoff of \$4,104.45	1129-000	\$15,895.55		\$185,342.06

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12/20/16	38	Duncan Aviation	preference recovery - Duncan Aviation Creditor paid preference in full thus no court order or creditor notice required	1141-000	\$8,008.58		\$193,350.64
12/20/16	118	Auctions, Commerical Industrial PO Box 33978 Portland, OR 97292	Commissions/Expenses Per Court Order (Dkt #452) and Report (Dkt 487)			\$6,656.50	\$186,694.14
		Auctions, Commerical Industrial	(\$3,581.50)	3610-000			
		Auctions, Commerical Industrial	(\$3,075.00)	3620-000			
12/28/16		Morris Auction Group	auction proceeds from Morris Auction - Memphis		\$76,875.00		\$263,569.14
			Gross Receipts \$76,875.00				
	20		Vehicles \$15,600.00	1129-000			
	23		Parts inventory (Located in Memphis) \$61,275.00	1129-000			
12/28/16	119	Morris Auction Group 2133 Whitten Road Memphis, TN 38133	AUCTIONEER Commission and Expenses (Dkt #451)			\$12,687.50	\$250,881.64
		Group, Morris Auction	(\$5,000.00)	3620-000			
		Group, Morris Auction	(\$7,687.50)	3610-000			
12/28/16	120	Morris Digital Group Hunter Morris 2133 Whitten Rd. Memphis, TN 38133	Invoice for Computer Data Removal (Per NOI Dkt #453) Notice to Pay Hunter Morris to wipe clean hard drives was for \$2,550; however, invoice for payment was only \$2,080	2990-000		\$2,080.00	\$248,801.64
01/09/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$241.11	\$248,560.53
01/10/17	39	Oregon Dept of Revenue	ODR Tax Refund - Corp Tax for March 2015	1224-000	\$2,081.59		\$250,642.12

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01/23/17	19	Tony Maldonado	payment for assets Noticed in Dkt #454 Received for Thinkpad, Dell Computer and Router	1129-000	\$465.00		\$251,107.12
01/23/17	43	A Cut Above Uniforms	credit balance refund - A Cut Above	1229-000	\$668.18		\$251,775.30
01/31/17	44	Aero Vision Aircraft Services, LLC	preference recovery - AeroVision Aircraft Services	1241-000	\$24,600.00		\$276,375.30
02/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$375.58	\$275,999.72
02/16/17	32	Steven Arena	payment in full on Pilot Promissory Note	1121-000	\$1,000.00		\$276,999.72
02/22/17	32	Ryan Brown	payment in full on Pilot Promissory Note Ryan Brown has paid promissory note in full	1121-000	\$500.00		\$277,499.72
02/22/17	121	STEPHEN ARNOT PO BOX 1963 LAKE OSWEGO, OR 97035	Reimbursement for Expenses (Dkt #499) Trustee issued personal check to pay for year end W2s	2990-000		\$1,896.30	\$275,603.42
02/28/17	45	Arinc	preference recovery (ARINC) Mtn to Settle Dkt #501	1141-000	\$6,296.55		\$281,899.97
03/03/17	41	American Express	Settlement of preference claim against AMEX Wire Transfer of proceeds into account on this date from AMEX. AMEX required wire instead of paper check	1141-000	\$44,887.26		\$326,787.23
03/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$371.35	\$326,415.88
03/08/17	37	Portland Air Consortium	preference recovery from PAC - Mtn to Settle (Dkt #493)	1141-000	\$5,000.00		\$331,415.88
03/22/17	46	Northwest Alabama Regional Airport	preference recovery - AeroVision Aircraft Services See Mtn to Settle (Dkt # 507)	1141-000	\$5,820.90		\$337,236.78

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03/22/17	47	County of Sacrament	Refund - County of Sacramento - Dept of Finance	1229-000	\$52.41		\$337,289.19
04/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$491.16	\$336,798.03
05/05/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$484.58	\$336,313.45
05/17/17	122	Williams Kastner Greene & Markley 1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201	attorney fees and costs awarded (Dkt #536)			\$57,558.54	\$278,754.91
		Williams Kastner Greene & Markley	(\$52,073.50)	3110-000			
		Williams Kastner Greene & Markley	(\$5,485.04)	3120-000			
05/17/17	123	Henderson Bennington Moshofsky Pc 4800 Sw Griffin Dr., Ste. 350 Beaverton, Or 97005	Fees and Costs Awarded (Dkt #536)			\$23,267.50	\$255,487.41
		Bennington & Moshooofsky, P.C.	(\$54.50)	3420-000			
		Bennington & Moshooofsky, P.C.	(\$23,213.00)	3410-000			
05/23/17	20	Commerical Industrial Auctioneers	Vehicle Sold at Auction - HHR See First Amended Notice (Dkt #521)	1129-000	\$4,100.00		\$259,587.41
05/23/17	124	Auctions, Commerical Industrial PO Box 33978 Portland, OR 97292	Commission - Per Court Order (Dkt # 521)	3610-000		\$410.00	\$259,177.41
05/30/17	51	State of OR Employment Dept.	ODR Employment Refund	1229-000	\$13,970.52		\$273,147.93
05/30/17	49	Bogin, Munns & Munns FBO Signature Flight Support	preference receovery - Signature Flight Support (Dkt #515)	1241-000	\$10,000.00		\$283,147.93
05/30/17	48	Tupelo Airport Authority	preference recovery - Tupelo Airport Authority	1141-000	\$6,000.00		\$289,147.93
05/30/17	50	Wings Airline Services	preference recovery - Wings Airline Services	1141-000	\$12,000.00		\$301,147.93

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06/02/17	40	Jeppesen Data plan	Refund Payment from Wings of Alaska	1229-000	\$378.77		\$301,526.70
06/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$454.65	\$301,072.05
06/07/17	125	Kansas Secretary of State Memorial Hall, 1st FL 120 SW 10th Ave. Topeka, KS 66612-1594	Tax due for Closing Date 3/2017	2820-000		\$55.00	\$301,017.05
06/07/17	126	Kansas Secretary of State Memorial Hall, 1st FL 120 SW 10th Avenue Topeka, KS 66612-1594	Foreign Corporation Cert of Withdrawal Filing fee for withdrawal of foreign corporation certificate	2990-000		\$35.00	\$300,982.05
06/12/17	127	Franchise Tax Board - State of California PO Box 942857 Sacramento, CA 94257-0501	Tax due for Period Ending 7/17/17 (Dkt #539)	2820-000		\$826.00	\$300,156.05
06/12/17	128	Mississippi Dept of Revenue	Tax due for Period ending 7-17 -17 (Dkt #539)	2820-000		\$25.00	\$300,131.05
06/12/17	129	Tennessee Dept of Revenue Andrew Jackson State Office Bldg. 500 Deaderick St. Nashville, TN 37242	Tax due for Period ending 7-17 -17 (Dkt #539)	2820-000		\$100.00	\$300,031.05
06/12/17	130	Texas Comptroller of Public Accounts PO Box 149348 Austin, TX 78714-3948	Tax due for Period ending 7-17 -17 (Dkt #539)	2820-000		\$50.00	\$299,981.05
06/12/17	131	Oregon Dept. of Revenue Attn: PTAC-AdminServ-BNKY PO Box 14725 Salem, OR 97309-5018	Tax due for Period ending 7-17 -17 (Dkt #539)	2820-000		\$1,555.00	\$298,426.05
07/10/17	125	Kansas Secretary of State Memorial Hall, 1st FL 120 SW 10th Ave. Topeka, KS 66612-1594	Tax due for Closing Date 3/2017 Reversal 7/10/17 (CM) check was returned un-cashed stating entity has been forfeited.	2820-000		(\$55.00)	\$298,481.05

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07/10/17	126	Kansas Secretary of State Memorial Hall, 1st Fl 120 SW 10th Avenue Topeka, KS 66612-1594	Foreign Corporation Cert of Withdrawal Reversal 7/10/17 (CM) check was returned un-cashed stating entity has been forfeited.	2990-000		(\$35.00)	\$298,516.05
07/10/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$432.33	\$298,083.72
08/03/17	30	Above it All Inc c/o Jason Braswell, attorney at law 76-5908 Mamalahoa Highway Holualoa HI 96725	Settlement of judgment against Above It All Inc.	1121-000	\$35,000.00		\$333,083.72
08/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$443.23	\$332,640.49
08/15/17	53	Willis of Seattle 26 Century Blvd Nashville, TN 37214	Settlement of preference	1141-000	\$21,521.12		\$354,161.61
09/08/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$500.97	\$353,660.64
10/06/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$508.86	\$353,151.78
11/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$525.01	\$352,626.77
11/10/17	56	Texas Comptroller	Fund 936 Warrant Refund Check Received as a refund in connection with Texas Workforce Commission. This refund is unrelated to the tax payment made to the State of Texas for tax due July 2017	1229-000	\$68.39		\$352,695.16
11/20/17	55	Priority Payment Systems LLC 2001 Westside Pkwy, Ste 155 Alpharetta, GA 30004	security deposit refund after all charge backs for airline tickets against deposit by Gravity Payments, Inc.	1229-000	\$63,828.44		\$416,523.60

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12/05/17	18	CHUBB Federal Insurance Company 555 Flower Street, 3rd Floor Los Angeles, CA 90071	FAA Settlement Contribution The debtors insurance company (CHUBB) provided a defense under reservation of rights to the action by the FAA. FAA holding A/R due the estate. Chubb agreed to contribute \$50,000 to get the case settled with the FAA. FAA and Trustee settled on amount of setoff and balance of EAS payment due estate. See Deposit on 1/25/18	1121-000	\$50,000.00		\$466,523.60
12/05/17		Greene & Markley	Refund for overpayment of costs on interim fee app The court approved the costs in the amount of \$5,485.04. Those costs were inadvertently doubled on the interim fee application. Attorney caught the overpayment and a refund was made to the estate. Funds never left attorney client trust account and were returned to the estate	3120-000		(\$2,741.92)	\$469,265.52
12/07/17		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$538.01	\$468,727.51
01/08/18		Associated Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$684.18	\$468,043.33

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01/25/18	18	Department of Transportation c/o Andrea Handel US Dept of Justice Washington DC	EAS Payment The Debtor was due EAS payments from the DOT at time of conversion to chapter 7. DOT and FAA had setoff claims. After trustee compromised the disputes and obtained court approval for the settlements and to set off amounts due the federal agencies, the DOT wired the net proceeds to the trustee.	1121-000	\$261,676.96		\$729,720.29
03/06/18	132	Oregon Department of Revenue Attn: PTAC-AdminServ-BNKY PO Box 14725 Salem, OR 97309-5018	ODR Tax Liability Year Jan 2018 - EIN 92-0099059	2820-000		\$516.00	\$729,204.29

COLUMN TOTALS	\$857,197.38	\$127,993.09
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$857,197.38	\$127,993.09
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$857,197.38	\$127,993.09

Exhibit B

TOTAL OF ALL ACCOUNTS			
	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
XXXXXX4209 - Checking	\$857,197.38	\$127,993.09	\$729,204.29
	\$857,197.38	\$127,993.09	\$729,204.29
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$0.00		
Total Net Deposits:	\$857,197.38		
Total Gross Receipts:	\$857,197.38		

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
100 2100	Stephen P. Arnot PO Box 1963 Lake Oswego, OR 97035	Administrative		\$0.00	\$46,109.87	\$46,109.87
100 2200	Stephen P. Arnot PO Box 1963 Lake Oswego, OR 97035	Administrative	Parking, obtaining boxes, postage, allocated bond payment; filing fee for preparation and filing 401K liquidation, postage for mailing W2s; and other misc. expenses	\$0.00	\$1,091.14	\$1,091.14
97 100 2950	United States Trustee 620 Sw Main Street Suite 213 Portland, Or 97205	Administrative	4/7/17 (CM) claim for ust fees for period 2/5/16 through 2/10/16 allowed as a administrative expense	\$0.00	\$9,750.00	\$9,750.00
156 Atty-Fee 100 3110	Williams Kastner Greene & Markley 1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201	Administrative	Attorney for chapter 7 trustee fees allowed as filed. Interim Fee Application - \$52,073.50 Final Fee Application - \$33,583.50 Total Fees Incurred: \$85,657	\$0.00	\$85,657.00	\$85,657.00
156 Atty- Exp 100 3120	Williams Kastner Greene & Markley 1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201	Administrative	attorney for chapter 7 trustee expenses allowed by court order Interim Expenses: \$5,485.04 (less amount refunded to estate due to expense calculation error \$2,741.92) - Interim Expenses is \$2,743.12 Final Expenses: \$733.20 Total Expenses Incurred: \$3,476.32	\$0.00	\$3,476.32	\$3,476.32
155 100 3210	Hogan Lovells Us Llp C/O Robert E. Cohn, Esq. 555 13Th Street, Nw Washington, Dc 20004	Administrative	attorney for chapter 7 trustee fees allowed by amended court order (Dkt #571)	\$0.00	\$18,221.50	\$18,221.50
157 Acct-Fee 100 3410	Bennington Moshofsky 4800 Sw Griffith Dr., Suite 350 Beaverton, Or 97005	Administrative	3/14/18 (CM) Fees for trustee's account allowed per court order. Interim Fees Granted and paid in the amount of \$23,213 - Court Order (Dkt # 536) Final Fees are \$16,813 for total fees awarded \$40,026	\$0.00	\$40,026.00	\$40,026.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
157 Acct- Exp 100 3420	Bennington Moshofsky 4800 Sw Griffith Dr., Suite 350 Beaverton, Or 97005	Administrative	3/14/18 (CM) Fees for trustee's account allowed per court order. Interim Fees Granted and paid in the amount of \$54.50 - Court Order (Dkt # 536) Final Fees are \$29.39 for total fees awarded \$83.89	\$0.00	\$83.89	\$83.89
Auct- Comm 100 3610	Commerical Industrial Auctions PO Box 33978 Portland, OR 97292	Administrative	12/20/16 (CM) Auctioneers Fees/Commissions allowed per Notice filed 11/2/16 (Dkt #452) 5/23/17 (CM) Auction proceeds received from sale of HHR in May 9th Auction Date. CIA's commission is \$410 and no expenses (Notice Dkt # 521)	\$0.00	\$3,991.50	\$3,991.50
Auct- Comm 100 3610	Morris Auction Group 2133 Whitten Road Memphis, TN 38133	Administrative	12/28/16 (CM) claim for auctioneer commissions allowed by court order (Dkt #451). Also see Report of Auctioneer (Dkt # 488)	\$0.00	\$7,687.50	\$7,687.50
Auct- Exp 100 3620	Commerical Industrial Auctions PO Box 33978 Portland, OR 97292	Administrative	12/20/16 (CM) Auctioneers Fees/Commissions allowed per Notice filed 11/2/16 (Dkt #452)	\$0.00	\$3,075.00	\$3,075.00
Auct- Exp 100 3620	Morris Auction Group 2133 Whitten Road Memphis, TN 38133	Administrative	12/28/16 (CM) claim for auctioneer expenses allowed by court order (Dkt #451). Also see Report of Auctioneer (Dkt # 488)	\$0.00	\$5,000.00	\$5,000.00
111 Prof 11 100 6210	Vanden Bos & Chapman, Llp 319 Sw Washington #520 Portland, Or 97204	Administrative	attorney for debtor chapter 11 -- fees allowed as chapter 11 administrative expense (Claim Filed 11/9/16) Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$65,271.59 would be pro rata distribution without applying Dkt #114 \$71,630.95 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$136,902.54 which amount will be paid in full	\$0.00	\$393,928.17	\$393,928.17

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
118-Prof 11 100 6210	Steven L. Graff, Inc. 43399 Calle Develardo Temecula, Ca 92592	Administrative	special counsel for debtor fees allowed as a chapter 11 administrative expense claim Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$2,667.68 would be pro rata distribution without applying Dkt #114 \$2,927.58 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$5,595.26 which amount will be paid in full	\$0.00	\$16,100.00	\$16,100.00
119 - Prof 11 100 6210	Hogan & Lovells 555 Thirteenth Street, Nw Washington, Dc 20004	Administrative	special counsel for debtor fees allowed as chapter 11 administrative expense Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$3,462.51 would be pro rata distribution without applying Dkt #114 \$3,799.86 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$7,262.37 which amount will be paid in full	\$0.00	\$20,897.00	\$20,897.00
128-Prof 11 100 6210	Perkins Coie Llp C/O Douglas R. Pahl 1120 Nw Couch St., 10Th Fl. Portland, Or 97209	Administrative	Attorney for creditors committee -- fees allowed Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$15,061.76 would be pro rata distribution without applying Dkt #114 \$16,529.22 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$31,590.98 which amount will be paid in full	\$0.00	\$90,901.00	\$90,901.00
111-Prof 11 100 6220	Vanden Bos & Chapman, Llp 319 Sw Washington #520 Portland, Or 97204	Administrative	attorney for debtor chapter 11 -- Expenses allowed as chapter 11 administrative expense (Claim Filed 11/9/16) Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$834.90 would be pro rata distribution without applying Dkt #114 \$916.24 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$1,751.14 which amount will be paid in full	\$0.00	\$5,038.79	\$5,038.79

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
118-Prof 11 100 6220	Steven L. Graff, Inc. 43399 Calle Develardo Temecula, Ca 92592	Administrative	attorney for debtor chapter 11 -- fees allowed as chapter 11 administrative expense (Claim Filed 11/9/16) Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$10.37 would be pro rata distribution without applying Dkt #114 \$11.39 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$21.76 which amount will be paid in full	\$0.00	\$62.61	\$62.61
119-Prof 11 100 6220	Hogan & Lovells 555 Thirteenth Street, Nw Washington, Dc 20004	Administrative	attorney for debtor chapter 11 -- fees allowed as chapter 11 administrative expense (Claim Filed 11/9/16) Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$3.11 would be pro rata distribution without applying Dkt #114 \$3.41 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$6.52 which amount will be paid in full	\$0.00	\$18.75	\$18.75
110 Prof 11 100 6410	The Michael L. Larson Company 5665 Meadows Road, Suite 310 Lake Oswego, Or 97035	Administrative	3/9/18 (CM) CPA fees for D-I-P for tax preparation during chapter 11 allowed as an Ch. 11 Admin Expense (Dkt #119) Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$1,093.58 would be pro rata distribution without applying Dkt #114 \$1,200.13 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$2,293.71 which amount will be paid in full	\$0.00	\$6,600.00	\$6,600.00
126-Prof 11 100 6700	Barran Liebman, Llp 601 Sw 2Nd Ave, #2300 Portland, Or 97204-3159	Administrative	special employment counsel fees during chapter 11 allowed as administrative expense Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 1,722.39 would be pro rata distribution without applying Dkt #114 \$1,890.19 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$3,612.58 which amount will be paid in full	\$0.00	\$10,395.00	\$10,395.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
92 - 11 Prof 100 6710	Embark Aviation Corp. 745 Atlantic Ave Boston Ma 02111	Administrative	Services for business restructuring consultant allowed as chapter 11 professional admin The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 \$994.16 would be pro rata distribution without applying Dkt #114 \$1,091.03 is the pro rata distribution from the \$100K from Fountain Village Allowed amount is restricted to \$2,085.19 which amount will be paid in full	\$0.00	\$6,000.00	\$6,000.00
138- Adm 11 100 6920	Fountain Village Development, Llc C/O Albert N. Kennedy Tonkon Torp Llp 888 Sw Fifth Avenue, Suite 1600 Portland, Or 97204	Administrative	The order allowing an administrative claim to Fountain Village required that the first \$100,000 payable to Fountain Village would instead be paid to the UST for unpaid quarterly fees and applied towards the Chapter 11 professionals. See DKT # 114 Allowed amount is restricted to \$27,7771.37 which amount will be paid in full	\$0.00	\$771,127.80	\$771,127.80
115- Adm 11 150 6102	Studio 6 Designworks Po Box 295 Elgin, Or 97827	Administrative	Claim for invoice for September/October 2016 business news Trustee will allow as chapter 11 administrative expense (Claim filed 11/5/16)	\$0.00	\$789.00	\$789.00
95 -tax Ch7 150 6810	IRS PO Box 7346 Philadelphia, PA 19101-7346	Administrative	3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.	\$0.00	\$1,502.20	\$0.00
69-Adm 11 150 6920	City Of Visalia Frاندzel Robins Bloom & Csato C/O Michael J. Gomez, Esq. 1000 Wilshire Blvd, 19th FL Los Angeles, CA 90017-2427	Administrative	3/11/18 (CM) trustee has reviewed this claim and will allow \$6,816.40 as administrative expense for terminal rental fees during first sixty days after the date of filing.	\$0.00	\$6,816.40	\$6,816.40
136- Adm 11 150 6920	Aircraft Lease Finance Iii Inc C/O Glenn Davis 70 W Madison #2340 Chicaco, Il 60602	Administrative	4/7/17 (CM) claim amended and allowed as a chapter 11 administrative expense on administrative lease	\$0.00	\$2,307,542.38	\$2,307,542.38
94-Adm 11 150 6950	Claire James 11520 NW 7th Ave Vancouver, WA 98685	Administrative	4/7/17 (CM) trustee has reviewed claim and will allow \$2,250 as chapter 11 administrative but will not apply wage withholdings as funds will be minimal	\$0.00	\$2,250.00	\$2,250.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
137- Adm 11 150 6950	Gravity Payments, Inc. C/O John R. Knapp, Jr. Miller Nash Graham & Dunn Llp 2801 Alaskan Way, Suite 300 Seattle, Washington 98121	Administrative	4/7/17 (CM) chapter 11 administrative expense claim allowed as filed	\$0.00	\$0.00	\$0.00
62 150 6990	Signature Flight Support Corp. 201 South Orange Ave Suite 1250 Orlando, FL 32801	Administrative	4/8/17 (CM) pursuant to motion to settle (Dkt #516) Signature has offered to settle the above dispute for \$10,000 and a waiver of its chapter 11 administrative claim in the estimated amount of \$24,069	\$0.00	\$1,310.64	\$0.00
69 220 5200	City Of Visalia Frاندzel Robins Bloom & Csato C/O Michael J. Gomez, Esq. 1000 Wilshire Blvd, 19th FL Los Angeles, CA 90017-2427	Priority	4/6/17 (CM) trustee has reviewed this claim and will allow \$64,512.35 of the claim as pre-petition priority administrative rent	\$0.00	\$64,512.35	\$64,512.35
34 230 5300	Taylor Phillips 1651 Jefferson Dr. Carson City, Nv 89706	Priority	4/6/17 (CM) prepetition wage for period April 1, 2015 through September 30, 2015	\$0.00	\$990.00	\$990.00
53-wage 230 5300	Jack Permison 16420 S.E. McGillivray Blvd Suite 103-634 Vancouver, Wa 98683-3461	Priority	4/6/17 (CM) claim reviewed and wages owed for pre-petition wages/vacation. Claim will be allowed as pre-petition wage	\$0.00	\$5,106.32	\$5,106.32
83 230 5300	Robert McKinney 355 Hukilike Street #102 Kahulu, HI 96732	Priority	4/6/17 (CM) claim for wages filed as priority will be allowed as a pre-petition priority	\$0.00	\$5,855.55	\$5,855.55
106 230 5300	Seaport Airlines, Inc. 1850 Lincoln Ave. #97 El Centro, Ca 92243-1251	Priority	This claim is for lease and for wages. Trustee will allow as a pre-petition priority claim and will receive no funds	\$0.00	\$7,000.00	\$7,000.00
143 230 5300	Justin Green 466 Garland Memphis, Tn 38104	Priority	claim is for a deposit towards air flight purchased 6/11/16 which falls under the chapter 11 administrative expense; however, the claim was filed beyond the date allowed according to the Notice of time to file administrative claims. Trustee will treat the claim as a pre-petition priority claim	\$0.00	\$380.00	\$380.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
2 280 5800	Coos County Tax Collector 250 N Baxter Coquille, Or 97423	Priority	4/6/17 (CM) creditor filed claims as both secured and priority. Basis of claim is Ad Valorem taxes for years 2013, 2014 and 2015. Trustee will allow claim as timely filed, priority as a pre-petition priority tax claim	\$2,490.90	\$2,524.11	\$2,524.11
3 280 5800	Umatilla County Assessment & Taxation Po Box 68 Pendleton, Or 97801	Priority	4/6/17 (CM) creditor filed claims as both secured and priority. Basis of claim is Ad Valorem taxes for years 2013, 2014 and 2015. Trustee will allow claim as timely filed, priority as a pre-petition priority tax claim	\$3,501.80	\$3,548.48	\$3,548.48
7 280 5800	Dallas County Linebarger, Goggan Blair & Sampson, LLP C/O Elizabeth Weller 2777 N. Stemmons Frwy Suite 1000 Dallas, Tx 75207	Priority	4/6/17 (CM) creditor filed claims as secured, however, review of the claim indicates it is a pre-petition priority tax debt and will be treated as such for purposes of final distribution. Pre-petition tax claims, as well as secured claims will receive no distribution.	\$0.00	\$613.96	\$613.96
25 - tax PP 280 5800	Kansas Dept Of Revenue Pob 12005 Topeka Ks 66601	Priority	Priority tax debt for pre-petition year 2013-2014 allowed	\$926.85	\$821.36	\$821.36
28 280 5800	Tulare County Tax Collector 221 S Mooney Blvd Rm 104E Visalia, Ca 93291	Priority	4/6/17 (CM) creditor filed claim as both secured and priority for a pre-petition tax debt for year 2015. For distribution purposes trustee will allow claim as a pre-petition priority tax claim	\$756.26	\$794.07	\$794.07
29 280 5800	Garland County Tax Collector 200 Woodbine Rm 108 Hot Springs, Ar 71901	Priority	4/6/17 (CM) Business personal property taxes for year 2015 allowed a pre-petition priority tax claim	\$6.61	\$14.35	\$14.35
31 - tax PP 280 5800	California Franchise Tax Board Franchise Tax Board Bkey Section, Ms: A-340 Pob 2952 Sacramento, Ca 95812-2952	Priority	4/6/17 (CM) claim reviewed and priority taxes for years 2013, 2015 and first quarter of 2016 allowed as filed, less fines and penalties of \$316.09	\$838.09	\$2,525.71	\$2,525.71

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
32 280 5800	Arkansas Dept Of Finance And Admin Legal Counsel Room 2380 Pob 1272 Little Rock Ar 72203	Priority	4/6/17 (CM) priority tax claim subject to set off of eligible tax refunds; tax debt for years 2013, 2014 and 2015 -- no penalties incurred on this debt	\$98,294.39	\$105,990.88	\$105,990.88
49 280 5800	ODR Bkey 955 Center St NE Salem, OR 97301-2555	Priority	zero balance claim	\$0.00	\$0.00	\$0.00
52- tax - PP 280 5800	San Diego County Treasurer Tax Collector 1600 Pacific Hwy #162 San Diego, Ca 92101	Priority	4/6/17 (CM) creditor claimed portion of claim as unsecured and priority. Claim is for due taxes up until the chapter 11 petition date. Claim will be allowed as pre petition tax debt	\$3,055.02	\$8,475.05	\$8,475.05
72 - PP Tax 280 5800	City Of Portland City Attorney's Office 1221 Sw 4Th Ave Rm 430 Portland Or 97204	Priority	Prepetition taxes for tax year 2014 allowed as priority	\$0.00	\$722.00	\$722.00
82 280 5800	Tennessee Dept Of Revenue Tdor C/O Attorney General Pob 20207 Nashville Tn 37202-0207	Priority	4/6/17 (CM) franchise tax for year 2014 and 2015. Late charges of \$431.25 will be coded in sub-claim as fines and penalties	\$0.00	\$1,951.49	\$1,951.49
91 - Tax PP 280 5800	City And Borough Of Juneau, Alaska Collections Department 155 S. Seward Street Juneau, Ak 99081	Priority	Portion of claim for PP taxes allowed as priority tax debt	\$1,661.07	\$8,762.43	\$8,762.43
114 280 5800	Franchise Tax Board Bankruptcy Section Ms A340 Po Box 2952 Sacramento Ca 95812-2982	Priority	4/7/17 (CM) claim for taxes march 2017 and 3/31/2018 allowed as chapter 7 priority tax claim	\$0.00	\$1,625.63	\$1,625.63
133 280 5800	Us Department Of Transportation Paula Lee 1200 New Jersey Ave Se W94-204 Washington, Dc 20590	Priority	Claim withdrawn	\$0.00	\$0.00	\$0.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
147 280 5800	State Board Of Equalization Special Ops Mic:55 Pob 942879 Sacramento, Ca 94279-0055	Priority	prepetition tax debt allowed as priority tax claim	\$0.00	\$319.85	\$319.85
152 280 5800	Williams Kastner Greene & Markley 1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201	Priority	Order striking claim entered	\$0.00	\$0.00	\$0.00
4 300 7100	Red Lion Hotel Coos Bay 1313 North Bayshore Drive Coos Bay, Or 97420	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$169.50	\$169.50	\$169.50
5 300 7100	Lutak Lumber & Supply, Inc. P.O. Box 329 Haines, Ak 99827	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$736.19	\$736.19	\$736.19
6 300 7100	Kenyon International Emergency Svcs Inc William C Boyd/S Scott Boyd 2101 Louisiana St Houston, Tx 77002	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$214,930.07	\$264,930.07	\$264,930.07
8 300 7100	Cfo Selections Llc 11225 Se 6Th Street Suite #110 Bellevue, Wa 98004	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$906.25	\$1,031.25	\$1,031.25
9 300 7100	Dennis Electric, Inc. 7560 Bartlett Corp Dr. Bartlett, Tn 38133	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$1,033.00	\$1,235.00	\$1,235.00
10 300 7100	Uline Shipping Supplies 12575 Uline Dr Pleasant Prairie, Wi 53158	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$482.43	\$482.43	\$482.43
11 300 7100	Ww Grainger Inc 7300 N Melvina Ave Niles Il 60714	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$1,277.09	\$1,277.09	\$1,277.09

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
12 300 7100	Coos Aviation Fuel, Oth 1210 E Airport Way North Bend, Or 97459	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$6,079.92	\$2,909.66	\$2,909.66
13 300 7100	Aix Llc 5220 Riverton Ave Anchorage, Ak 99516	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$7,994.65	\$7,994.65	\$7,994.65
14 300 7100	Av-Base Systems 120 Bessemer Road London, On Ne 1R2 Canada Canada	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$1,850.74	\$48,119.24	\$48,119.24
15 300 7100	City Of Memphis Box 185 Memphis, Tn 38101	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$59,942.03	\$91,278.97	\$91,278.97
16 300 7100	Shelby County Trustee Pob 2751 Memphis Tn 38101	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$80,232.08	\$115,737.58	\$115,737.58
17 300 7100	Tom's Aircraft Maintenance 2641 E. Spring Street Long Beach, Ca 90806	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$60,978.81	\$61,893.49	\$61,893.49
18 300 7100	Aaa Cooper Transportation Pob 6827 Dothan Al 36302	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$517.27	\$517.27
19 300 7100	William C. Castleberry 2919 Gateland Square Marietta, Ga 30062	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$144.50	\$289.00	\$289.00
20 300 7100	Irs Centralized Insolvency Operation P. O. Box 7346 Philadelphia, Pa 19101	Unsecured	4/6/17 (CM) zero balance claim	\$0.00	\$0.00	\$0.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
21 300 7100	Pitney Bowes Inc 27 Waterview Dr, 3Rd Fl Shelton Ct 06484	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$857.85	\$827.94	\$827.94
22 300 7100	Vortex Industries Inc C/O Michelle Crecelius 20 Odyssey Irvine Ca 92618	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$3,988.08	\$3,988.08	\$3,988.08
23 300 7100	Aerofund Financial, Inc. 6910 Santa Teresa Blvd. San Jose, Ca 95119	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$3,220.02	\$3,220.02
24 300 7100	Icy Strait Point, Llc 9301 Glacier Highway, #220 Juneau, Ak 99801	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$5,850.00	\$5,850.00	\$5,850.00
26 300 7100	Wings Airways, Inc. C/O John L. Lucas, Cfo 2 Marine Way, Ste 175 Juneau, Ak 99801	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$21,650.01	\$21,650.01
27 300 7100	R2tech Systems, Ltd. Attn: Andrew Schwartz 25 West Middle Lane Rockville, Md 20850	Unsecured	4/6/17 (CM) claim for general business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$26,000.00	\$26,000.00
33 300 7100	Earthlink Fdba Deltacom C/O Rms Bankruptcy Recovery Services P.O. Box 361345 Columbus, Oh 43236	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$13,574.58	\$11,408.39	\$11,408.39
35 300 7100	Accounting Principles 10151 Deerwood Park Blvd Jacksonville, Fl 32256	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$17,080.32	\$18,952.32	\$18,952.32
36 300 7100	Westar Energy Inc C/O Bankruptcy Dept Pob 208 Wichita, Ks 67201	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$236.66	\$331.19	\$331.19

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
37 300 7100	Westar Energy Inc Attn Bkcy Dept Pob 208 Wichita Ks 67208-0208	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$76.08	\$76.08
38 300 7100	At&T Corp % At&T Services, Inc Karen A. Cavagnaro Lead Paralegal One At&T Way, Room 3A104 Bedminster, Nj 07921	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$185.68	\$2,618.91	\$2,618.91
39 300 7100	Prime Turbines Po Box 956 Hyannis, Ma 02601	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$70,559.26	\$71,327.00	\$71,327.00
40 300 7100	City Of Houston Dept Of Aviation C/O Sr Assistant City Atty City Of Houston Legal Dept Pob 368 Houston Tx 77001	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$7,677.30	\$7,677.30
41 300 7100	Embarq Missouri - Northern Missouri Centurylink 359 Bert Kouns Shreveport, La 71106	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$652.61	\$652.61
42 300 7100	Pacificorp Dba Pacific Power/Rocky Mountain Power P.O. Box 25308 Salt Lake City, Ut 84125	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$91.16	\$131.35	\$131.35
43 300 7100	Trade A Plane C/O Szabo Associates, Inc. 3355 Lenox Road Ne, Suite 945 Atlanta, Ga 30326	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$999.60	\$2,021.69	\$2,021.69
44 300 7100	Dallas Airmotive Inc 900 Nolen Dr #100 Grapevine Tx 76051	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$25,902.39	\$25,902.39
45- Unsecur ed 300 7100	Atlantic Aviation P.O. Box 951883 Dallas, Tx 75395	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$27,337.50	\$27,337.50

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
46 300 7100	Airline Maintenance Svc Inc North, Pursell & Ramos, Plc 414 Union St #1850 Nashville, Tn 37219	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$17,291.09	\$25,855.90	\$25,855.90
47 300 7100	Duncan Aviation, Inc. Attn: Credit 3701 Aviation Road Lincoln, Ne 68524	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$13,855.80	\$14,350.45	\$14,350.45
48 300 7100	Travelport Attn Justin N Pentz Senior 300 Galleria Parkway Se Atlanta, Ga 30339	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$29,000.08	\$35,055.66	\$35,055.66
50 300 7100	Arinc Incorporated Attn Finance Ms 5-300 2551 Riva Rd Annapolis, Md 21401	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$1,486.71	\$3,394.71	\$3,394.71
51 300 7100	Olson Brooksby Pc 1020 Sw Taylor St #400 Portland, Or 97205	Unsecured	claim for business debt allowed as timely filed, general unsecured	\$55,676.09	\$55,676.09	\$55,676.09
53- Unsecur ed 300 7100	Jack Permison 16420 S.E.McGillivray Blvd Suite 103-634 Vancouver, Wa 98683-3461	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$262,440.00	\$262,440.00
54 300 7100	City Of Pendleton C/O Gary L. Blacklidge, Esq. 1515 Sw Fifth Avenue, Suite 600 Portland, Or 97201	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$19,763.25	\$19,763.25
55 300 7100	American Express Bank Fsb C/O Becket And Lee Llp Po Box 3001 Malvern Pa 19355-0701	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$126,804.30	\$273,570.78	\$273,570.78
56 300 7100	Sabre Gilbl C/O Stephen C. Stapleton 901 Main Street, Suite 3900 Dallas, Tx 75202	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$59,455.81	\$67,717.05	\$67,717.05

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
57 300 7100	Southwestern Bell Telephone Co C/O At&T Svcs Inc One At&T Way, Room 3A104 Bedminster, Nj 07921	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$979.65	\$979.65
58 300 7100	Pacific Bell Telephone Co C/O At&T Svcs Inc One At&T Way Room 3A104 Bedminster, Nj 07921	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$332.15	\$332.15
59 300 7100	Burbank Glendale Pasadena Airport Authority 2627 Hollywood Way Burbank, Ca 91505	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$18,277.00	\$43,175.35	\$43,175.35
61 300 7100	Aircraft Service International, Inc. 201 South Orange Ave Suite 1250 Orlando, Fl 32801	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$17,536.44	\$17,536.44
65 300 7100	Pacific Golf & Turf Llc Po Box 16758 Portland, Wa 97292	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$189.92	\$189.92	\$189.92
66 300 7100	Sfii Naito Old Town, Llc C/O Carter M. Mann Lane Powell Pc 601 Sw 2Nd Ave., Ste. 2100 Portland, Or 97204	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$11,000.00	\$11,000.00
67 300 7100	Windstream Communications Attn: Financial Services 1720 Galleria Blvd Charlotte, Nc 28270	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$75.50	\$75.50
68 300 7100	Windstream Communications Attn: Financial Services 1720 Galleria Blvd Charlotte, Nc 28270	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$204.26	\$204.26
69 300 7100	City Of Visalia Frاندzel Robins Bloom & Csato C/O Michael J. Gomez, Esq. 1000 Wilshire Blvd, 19th FL Los Angeles, CA 90017-2427	Unsecured	5/11/18 (CM) trustee has reviewed this claim and will allow \$263,508.08 as timely filed general unsecured	\$0.00	\$263,508.08	\$263,508.08

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
71 300 7100	Coos County Airport District C/O Andrew E. Combs Pob 1120 Coos Bay, Or 97420	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$41,734.47	\$41,734.47
73 300 7100	Caravan Air, Llc 5 Juliano Drive Oxford, Ct 06478	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$500,000.00	\$500,000.00
74 300 7100	X5 Opco Llc (Fka X5 Solutions) Legal Dept 11550 Ih 10 West, Ste. 110 San Antonio, Tx 78230	Unsecured	3/8/18 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$5,534.81	\$5,534.81
76 300 7100	Executive Express Aviation, Llc 43W700 Us Highway 30 Sugar Grove, Il 60554	Unsecured	3/8/18 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$165,458.50	\$165,458.50	\$165,458.50
77 300 7100	J.A. Flight Services Llc 43W700 Us Highway 30 Sugar Grove, Il 60554	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$259,442.57	\$259,442.57
78 300 7100	J.A. Aero, Inc. 43W730 Us Highway 30 Sugar Grove, Il 60554	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$115,676.63	\$115,676.63
79 300 7100	The Port Of Portland Po Box 3529 Portland, Or 97208	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$12,354.46	\$12,354.46
80 300 7100	The Port Of Portland Po Box 3529 Portland, Or 97208	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$0.00	\$15,154.69	\$15,154.69
81 300 7100	Aviall Services, Inc. P.O. Box 842267 Dallas, Tx 75284	Unsecured	4/6/17 (CM) claim for business debt reviewed and allowed as timely filed, general unsecured	\$33,291.92	\$34,574.71	\$34,574.71

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
84 300 7100	Jonathan Maier 902 Caminito Madrigal Unit C Carlsbad, Ca 92011	Unsecured	4/6/17 (CM) business debt claim allowed as timely filed, general unsecured	\$0.00	\$3,687.02	\$3,687.02
85 300 7100	A.E.R.O., Inc. 3701 Hwy. 162 Granite City, Il 62040	Unsecured	4/6/17 (CM) business debt claim allowed as timely filed, general unsecured	\$1,520.48	\$1,520.48	\$1,520.48
86 300 7100	Aviation Spectrum Resources, Inc. 180 Admiral Cochrane Drive Suite 300 Annapolis, Md 21401	Unsecured	4/6/17 (CM) business debt claim allowed as timely filed, general unsecured	\$0.00	\$389.81	\$389.81
87 300 7100	Imperial County Airport David Conn, Airport Manager 1099 Airport Road Imperial, Ca 92251	Unsecured	4/6/17 (CM) business debt claim allowed as timely filed, general unsecured	\$20,890.61	\$18,972.52	\$18,972.52
88- unsecure 300 7100	Federal Aviation Aviation David F. Shayne Faa-Northwest Mountain Regional Office 1601 Sw Lind St. Renton, Wa 98057	Unsecured	3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.	\$0.00	\$208,281.12	\$0.00
90 300 7100	Petro 49, Inc. P.O. Box 389 Seward, Ak 99664	Unsecured	4/6/17 (CM) business debt claim allowed as timely filed, general unsecured	\$145,058.72	\$145,058.72	\$145,058.72
91 300 7100	City And Borough Of Juneau, Alaska Collections Department 155 S. Seward Street Juneau, Ak 99081	Unsecured	4/6/17 (CM) Portion of claim for unsecured allowed	\$0.00	\$13,829.20	\$13,829.20
93 300 7100	Arkansas Department Of Finance & Administration P.O. Box 1272 #2380 Little Rock, Ar 72203-1272	Unsecured	4/7/17 (CM) allowed as general unsecured	\$0.00	\$97,843.20	\$97,843.20
94 300 7100	Claire James 11520 NW 7th Ave Vancouver, WA 98685	Unsecured	3/10/18 (CM) portion of claim allowed as timely filed, general unsecured	\$0.00	\$1,312.50	\$1,312.50

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
96 300 7100	Southern California Edison Co 1551 W San Bernardino Rd Covina, Ca 91722	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$51.56	\$51.56
98 300 7100	Profectus, Inc. 11851 Ne Glenn Widing Dr. Portland, Or 97220	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$950.00	\$1,150.00	\$1,150.00
99 300 7100	System Scale Corporation 332 Hill Avenue Nashville, Tn 37210	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$163.51	\$311.41	\$311.41
100 300 7100	Av-Base Systems 120 Bessemer Road London, On Ne 1R2 Canada Canada	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$29,611.84	\$29,611.84
101 300 7100	816 Sw 1St Avenue Suite 200 Portland, Or 97204	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$3,309.66	\$3,309.66
102 300 7100	Computer Forms Inc Po Box 23456 Portland, Or 97281 Portland, Or 97281	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$279.29	\$279.29	\$279.29
105 300 7100	Vanderhouwen & Associates, Inc. 6342 Sw Macadam Ave. Portland, Or 97239	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$3,528.00	\$3,906.00	\$3,906.00
107 300 7100	Pacific Northwest Telco, Inc. 10200 Sw Greenburg Rd/#340 Portland, Or 97223	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$577.50	\$577.50
108 300 7100	Kenyon International Emergency Svcs Inc William C Boyd/S Scott Boyd 2101 Louisiana St Houston, Tx 77002	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$214,930.07	\$214,930.07

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
109 300 7100	Portland Airlines Consortium 7000 Ne Airport Way Suite 3108 Portland, Or 97218	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$2,490.98	\$3,437.02	\$3,437.02
112 300 7100	United Rentals, Inc 6125 Lakeview Rd #300 Charlotte, Nc 28269	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$2,357.92	\$2,340.00	\$2,340.00
113 300 7100	Valley Paint Center, Inc 8461 Old Dairy Road Juneau, Ak 99801	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$643.76	\$643.76	\$643.76
116 300 7100	Network Redux, Llc 5200 Sw Macadam Ave/Suite 470 Portland, Or 97239	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$1,104.00	\$1,104.00
117 300 7100	Arinc Incorporated C/O Rockwell Collins Attn Mj Edwards Ms 5-300 2551 Riva Rd Annapolis Md 21401	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$5,519.41	\$5,519.41
122 300 7100	Jon C Quarry 6891 Rockbrook Dr. Memphis, Tn 38141	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$545.54	\$545.54
123 300 7100	Tennessee Dept Of Revenue Tdor C/O Attorney General Pob 20207 Nashville Tn 37202-0207	Unsecured	See Claim No. 82 -- claim 123 was actually amending claim no. 82	\$0.00	\$0.00	\$0.00
124 300 7100	Ael&P 5601 Tonsgard Ct Juneau, Ak 99801	Unsecured	claim for business debt allowed as timely filed, general unsecured	\$2,703.30	\$7,261.79	\$7,261.79
125 300 7100	Us Dept Of Transportation - Fed Aviation Admin David F Shayne-Faa Nw Mountain Reg. Off. 1601 Sw Lind St Renton Wa 98057	Unsecured	3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.	\$0.00	\$321,468.88	\$0.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
129 300 7100	Portland Airlines Consortium, Llc C/O Joseph M. Vanleuven Davis Wright Tremaine Llp 1300 Sw 5Th Avenue, Suite 2400 Portland, Or 97201	Unsecured	4/7/17 (CM) claim withdrawn (Dkt #478)	\$0.00	\$0.00	\$0.00
130 300 7100	Portland Airlines Consortium, Llc C/O Joseph M. Vanleuven Davis Wright Tremaine Llp 1300 Sw 5Th Avenue, Suite 2400 Portland, Or 97201	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$12,080.15	\$12,080.15
131 300 7100	Integra Telecom Holdings Inc. 18110 Se 34Th St Building One/Suite 100 Vancouver, Wa 98683	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$2,640.23	\$87.23	\$87.23
132 300 7100	Regence Bluecross Blueshield Of Oregon Attn: Lisa Murphy 1800 Ninth Ave, Ms 325 Seattle, Wa 98101	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$4,198.60	\$4,198.60
134 300 7100	Randall Keith Peterson 1918 Mountain Dr. Tarrant, Al 35217	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$250,000.00	\$250,000.00
135 300 7100	The Port Of Portland Portland International Airport Pob 3529 Portland, Or 97208	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$36,086.24	\$36,086.24
139 300 7100	Cedric Lamar Peterson 8251 Montgomery Oak San Antonio, Tx 78239	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$250,000.00	\$250,000.00
140 300 7100	Alaska Litho Inc. 8420 Airport Blvd., Ste. 102 Juneau, Ak 99801	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$1,107.54	\$1,107.54
141 300 7100	Pitney Bowes Global Financial Services Llc 27 Waterview Drive Shelton, Ct 06484	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$84.00	\$1,425.84	\$1,425.84

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
142 300 7100	Primeflight Aviation Services Inc 7135 Charlotte Pike, Suite 100 Nashville, Tn 37209	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$71.77	\$71.77
144 300 7100	American Infosource Lp As Agent For Verizon Po Box 248838 Oklahoma City, Ok 73124-8838	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$267.58	\$267.58
145 300 7100	Amadeus It Group S.A. C/O Anthony Hoglund 1050 Winter Street, Suite 3000 Boston, Ma 02451	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$1,416,403.81	\$1,416,403.81
146 300 7100	John F. Haskins Trust Kirk A. Hoopingarner Quarles & Brady LLP 300 N. Lasalle Street, Suite 4000 Chicago, Il 60654	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured	\$0.00	\$202,229.30	\$202,229.30
148 300 7100	Tupelo Airport Authority 2704 West Jackson Street Tupelo, Ms 38801	Unsecured	3/23/16 (CM) pursuant to motion to settle (dkt #511) creditor settled preference with trustee for sum of \$6,000, as well as waiving their claim for lease rejection damages	\$0.00	\$30,658.08	\$0.00
149 300 7100	Federal Insurance Company Wendy M. Simkulak, Esq. C/O Duane Morris LLP 30 S. 17Th Street Phil, Pa 19103	Unsecured	Claim for business debt in an unknown amount is allowed as filed; claim will receive no funds	\$0.00	\$0.00	\$0.00
151 300 7100	American Express Travel Related Services Co, Inc C/O Becket And Lee LLP Po Box 3001 Malvern Pa 19355-0701	Unsecured	4/7/17 (CM) claim for business debt allowed as timely filed, general unsecured based upon recovery of preference amount paid by creditor on 3/3/17	\$0.00	\$44,887.26	\$44,887.26
153 300 7100	Garland County Tax Collector 200 Woodbine Rm 108 Hot Springs, Ar 71901	Unsecured	See claim No. 29 -- this claim filed as an amendment to claim 29	\$0.00	\$0.00	\$0.00
150 350 7200	Port Of Portland - Portland International Airport P.O. Box 3529 Portland, Or 97208	Unsecured	4/7/17 (CM) late filed claim for business debt allowed as tardy general unsecured	\$0.00	\$15,154.69	\$15,154.69

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
154 350 7200	Seaport Airlines, Inc. 1850 Lincoln Ave. #97 El Centro, Ca 92243-1251	Unsecured	late claim filed as general unsecured and allowed	\$0.00	\$2,641.00	\$2,641.00
25-Fines 380 7300	Kansas Dept Of Revenue Pob 12005 Topeka Ks 66601	Unsecured	4/6/17 (CM) priority tax claim for pre-petition year 2013-2014 reviewed and allowed, less the fines which will be subordinated under general unsecured	\$0.00	\$146.76	\$146.76
31 - fines 380 7300	California Franchise Tax Board Franchise Tax Board Bkcy Section, Ms: A-340 Pob 2952 Sacramento, Ca 95812-2952	Unsecured	4/6/17 (CM) claim reviewed and priority taxes for years 2013, 2015 and first quarter of 2016 allowed as filed, less fines and penalties of \$316.09	\$0.00	\$316.09	\$316.09
60 380 7300	ODR Bkcy 955 Center St NE Salem, OR 97301-2555	Unsecured	3/8/18 (CM) trustee has reviewed claim and will allow as fines and penalty and subordinated to general unsecured	\$0.00	\$100.00	\$100.00
72-fines 380 7300	City Of Portland City Attorney"s Office 1221 Sw 4Th Ave Rm 430 Portland Or 97204	Unsecured	Portion of claim for fines allowed as subordinated general unsecured	\$0.00	\$85.00	\$85.00
82 380 7300	Tennessee Dept Of Revenue Tdor C/O Attorney General Pob 20207 Nashville Tn 37202-0207	Unsecured	4/6/17 (CM) franchise tax for year 2014 and 2015. Late charges of \$431.25 will be coded in sub-claim as fines and penalties	\$0.00	\$431.25	\$431.25
95-fines 380 7300	Irs Centralized Insolvency Operation P. O. Box 7346 Philadelphia, Pa 19101	Unsecured	3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.	\$0.00	\$714.84	\$0.00
147 380 7300	State Board Of Equalization Special Ops Mic:55 Pob 942879 Sacramento, Ca 94279-0055	Unsecured	Portion of claim for fines allowed as subordinated general unsecured	\$0.00	\$61.80	\$61.80

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
1 400 4110	Ally Financial Po Box 130424 Roseville, Mn 55113	Secured	4/6/17 (CM) Secured claim allowed as filed.	\$0.00	\$18,837.15	\$18,837.15
30 400 4110	Multnomah County - Dart Assessment, Recording & Taxation P.O. Box 2716, Portland, Or 97208-2716	Secured	4/6/17 (CM) Secured claim for PROPERTY TAXES 2010-2016.	\$32,210.25	\$83,187.95	\$83,187.95
45- secured 400 4110	Atlantic Aviation P.O. Box 951883 Dallas, Tx 75395	Secured	4/6/17 (CM) claim secured by security deposit in the amount of \$9,700	\$2,690.49	\$9,700.00	\$9,700.00
52- TaxSecu re 400 4110	San Diego County Treasurer Tax Collector 1600 Pacific Hwy #162 San Diego, Ca 92101	Secured	4/6/17 (CM) portion of tax claim is secured	\$3,187.50	\$3,613.08	\$3,613.08
63 400 4110	Wells Fargo Bank, N.A. Po Box 196127 Mail Pouch Mac K3212-013 Anchorage, Ak 99519	Secured	secured claim allowed as filed	\$2,066,690.24	\$2,157,993.98	\$2,157,993.98
64 400 4110	Axis Capital 308 N Locust St Grand Island, Ne 68801	Secured	Secured claim allowed as filed	\$154,685.92	\$191,800.35	\$191,800.35
70 400 4110	Metropolitan Nashville Airport Authority David W. Houston Iv Burr & Forman Llp 511 Union St #2300 Nashville, Tn 37219	Secured	Secured claim allowed as filed	\$0.00	\$3,700.00	\$3,700.00
75 400 4110	Wings Airline Services, Inc Simpson Tillinghast Sorensen & Sheehan, P.C. One Sealaska Plaza Suite 300 Juneau, Ak 99801	Secured	Secured claim allowed as filed	\$0.00	\$2,050,871.95	\$2,050,871.95
88- secured 400 4110	Federal Aviation Aviation David F. Shayne Faa-Northwest Mountain Regional Office 1601 Sw Lind St. Renton, Wa 98057	Secured	3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.	\$0.00	\$321,468.88	\$0.00

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 16-30406-tmb7

Date: May 22, 2018

Debtor Name: SeaPort Airlines, Inc.

Claims Bar Date: 2/6/2017

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
89 400 4110	U.S. Department Of Transportation 1200 New Jersey Avenue, Se W94-204 Washington, Dc 20590	Secured	3/18/18 (CM) Claims settled per Motion to Compromise (dkt # 564 and 565_ and setoff stipulation entered (Dkt #568) to allow payment with balance of EAS funds held by DOT turned over to Trustee.	\$0.00	\$100,000.00	\$0.00
103 400 4110	Los Angeles County Tax Collector Po Box 60186 Los Angeles, Ca 90060	Secured	3/9/18 (CM) claim for taxes filed as secured against real property allowed	\$441.00	\$5,550.23	\$5,550.23
104 400 4110	Los Angeles County Tax Collector Po Box 60186 Los Angeles, Ca 90060	Secured	3/9/18 (CM) claim for taxes filed as secured against real property allowed	\$0.00	\$6,000.25	\$6,000.25
120 400 4110	Shelby County Trustee Pob 2751 Memphis Tn 38101	Secured	claim for ad valorem taxes shows statutory lien on claim and allowed as timely filed secured claim	\$0.00	\$117,887.32	\$117,887.32
121 400 4110	City Of Memphis Box 185 Memphis, Tn 38101	Secured	claim for ad valorem taxes shows statutory lien on claim and allowed as timely filed secured claim	\$0.00	\$91,278.97	\$91,278.97
127 400 4110	Umatilla County Assessment & Taxation Po Box 68 Pendleton, Or 97801	Secured	secured claim for taxes allowed as filed	\$0.00	\$7,218.81	\$7,218.81
Case Totals				\$3,625,714.86	\$15,686,919.35	\$14,701,514.71

Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 16-30406-tmb7

Case Name: SeaPort Airlines, Inc.

Trustee Name: Stephen Arnot

Balance on hand \$ 729,204.29

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
1	Ally Financial	\$ 18,837.15	\$ 18,837.15	\$ 0.00	\$ 0.00
103	Los Angeles County Tax Collector	\$ 5,550.23	\$ 5,550.23	\$ 0.00	\$ 0.00
104	Los Angeles County Tax Collector	\$ 6,000.25	\$ 6,000.25	\$ 0.00	\$ 0.00
120	Shelby County Trustee	\$ 117,887.32	\$ 117,887.32	\$ 0.00	\$ 0.00
121	City Of Memphis	\$ 91,278.97	\$ 91,278.97	\$ 0.00	\$ 0.00
127	Umatilla County Assessment & Taxation	\$ 7,218.81	\$ 7,218.81	\$ 0.00	\$ 0.00
30	Multnomah County - Dart	\$ 83,187.95	\$ 83,187.95	\$ 0.00	\$ 0.00
45-secured	Atlantic Aviation	\$ 9,700.00	\$ 9,700.00	\$ 0.00	\$ 0.00
52-TaxSecure	San Diego County Treasurer	\$ 3,613.08	\$ 3,613.08	\$ 0.00	\$ 0.00
63	Wells Fargo Bank, N.A.	\$ 2,157,993.98	\$ 2,157,993.98	\$ 0.00	\$ 0.00
64	Axis Capital	\$ 191,800.35	\$ 191,800.35	\$ 0.00	\$ 0.00

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
70	Metropolitan Nashville Airport Authority	\$ 3,700.00	\$ 3,700.00	\$ 0.00	\$ 0.00
75	Wings Airline Services, Inc	\$ 2,050,871.95	\$ 2,050,871.95	\$ 0.00	\$ 0.00
88-secured	Federal Aviation Aviation	\$ 321,468.88	\$ 0.00	\$ 0.00	\$ 0.00
89	U.S. Department Of Transportation	\$ 100,000.00	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 729,204.29

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Stephen P. Arnot	\$ 46,109.87	\$ 0.00	\$ 46,109.87
Trustee Expenses: Stephen P. Arnot	\$ 1,091.14	\$ 0.00	\$ 1,091.14
Attorney for Trustee Fees: Hogan Lovells Us Llp	\$ 18,221.50	\$ 0.00	\$ 18,221.50
Accountant for Trustee Fees: Bennington Moshofsky	\$ 40,026.00	\$ 23,213.00	\$ 16,813.00
Accountant for Trustee Expenses: Bennington Moshofsky	\$ 83.89	\$ 54.50	\$ 29.39
Auctioneer Fees: Morris Auction Group	\$ 7,687.50	\$ 7,687.50	\$ 0.00
Auctioneer Expenses: Morris Auction Group	\$ 5,000.00	\$ 5,000.00	\$ 0.00
Fees: United States Trustee	\$ 9,750.00	\$ 0.00	\$ 9,750.00
Other: Commerical Industrial Auctions	\$ 3,991.50	\$ 3,991.50	\$ 0.00
Other: Commerical Industrial Auctions	\$ 3,075.00	\$ 3,075.00	\$ 0.00

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Williams Kastner Greene & Markley	\$ 85,657.00	\$ 52,073.50	\$ 33,583.50
Other: Williams Kastner Greene & Markley	\$ 3,476.32	\$ 2,743.12	\$ 733.20

Total to be paid for chapter 7 administrative expenses \$ 126,331.60

Remaining Balance \$ 602,872.69

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Attorney for Fees: Vanden Bos & Chapman, Llp	\$ 393,928.17	\$ 0.00	\$ 136,902.54
Attorney for Expenses: Vanden Bos & Chapman, Llp	\$ 5,038.79	\$ 0.00	\$ 1,751.14
Accountant for Fees: The Michael L. Larson Company	\$ 6,600.00	\$ 0.00	\$ 2,293.71
Other: Aircraft Lease Finance Iii Inc	\$ 2,307,542.38	\$ 0.00	\$ 382,346.29
Other: Barran Liebman, Llp	\$ 10,395.00	\$ 0.00	\$ 3,612.58
Other: City Of Visalia	\$ 6,816.40	\$ 0.00	\$ 1,129.44
Other: Claire James	\$ 2,250.00	\$ 0.00	\$ 372.81
Other: Embark Aviation Corp.	\$ 6,000.00	\$ 0.00	\$ 2,085.19
Other: Fountain Village Development, Llc	\$ 771,127.80	\$ 0.00	\$ 27,771.37
Other: Gravity Payments, Inc.	\$ 0.00	\$ 0.00	\$ 0.00
Other: Hogan & Lovells	\$ 20,897.00	\$ 0.00	\$ 7,262.37
Other: Hogan & Lovells	\$ 18.75	\$ 0.00	\$ 6.52
Other: IRS	\$ 0.00	\$ 0.00	\$ 0.00
Other: Perkins Coie Llp	\$ 90,901.00	\$ 0.00	\$ 31,590.98
Other: Signature Flight Support Corp.	\$ 0.00	\$ 0.00	\$ 0.00
Other: Steven L. Graff, Inc.	\$ 16,100.00	\$ 0.00	\$ 5,595.26

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Steven L. Graff, Inc.	\$ 62.61	\$ 0.00	\$ 21.76
Other: Studio 6 Designworks	\$ 789.00	\$ 0.00	\$ 130.73

Total to be paid for prior chapter administrative expenses \$ 602,872.69

Remaining Balance \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 222,533.59 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
69	City Of Visalia	\$ 64,512.35	\$ 0.00	\$ 0.00
34	Taylor Phillips	\$ 990.00	\$ 0.00	\$ 0.00
53-wage	Jack Permison	\$ 5,106.32	\$ 0.00	\$ 0.00
83	Robert Mckinney	\$ 5,855.55	\$ 0.00	\$ 0.00
106	Seaport Airlines, Inc.	\$ 7,000.00	\$ 0.00	\$ 0.00
143	Justin Green	\$ 380.00	\$ 0.00	\$ 0.00
2	Coos County Tax Collector	\$ 2,524.11	\$ 0.00	\$ 0.00
3	Umatilla County Assessment & Taxation	\$ 3,548.48	\$ 0.00	\$ 0.00
7	Dallas County	\$ 613.96	\$ 0.00	\$ 0.00
25 - tax PP	Kansas Dept Of Revenue	\$ 821.36	\$ 0.00	\$ 0.00
28	Tulare County Tax Collector	\$ 794.07	\$ 0.00	\$ 0.00
29	Garland County Tax Collector	\$ 14.35	\$ 0.00	\$ 0.00
31 - tax PP	California Franchise Tax Board	\$ 2,525.71	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
32	Arkansas Dept Of Finance And Admin	\$ 105,990.88	\$ 0.00	\$ 0.00
49	ODR Bkcy	\$ 0.00	\$ 0.00	\$ 0.00
52- tax - PP	San Diego County Treasurer	\$ 8,475.05	\$ 0.00	\$ 0.00
72 - PP Tax	City Of Portland	\$ 722.00	\$ 0.00	\$ 0.00
82	Tennessee Dept Of Revenue	\$ 1,951.49	\$ 0.00	\$ 0.00
91 - Tax PP	City And Borough Of Juneau, Alaska	\$ 8,762.43	\$ 0.00	\$ 0.00
114	Franchise Tax Board	\$ 1,625.63	\$ 0.00	\$ 0.00
133	Us Department Of Transportation	\$ 0.00	\$ 0.00	\$ 0.00
147	State Board Of Equalization	\$ 319.85	\$ 0.00	\$ 0.00
152	Williams Kastner Greene & Markley	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to priority creditors \$ 0.00

Remaining Balance \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 5,849,767.87 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4	Red Lion Hotel Coos Bay	\$ 169.50	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
5	Lutak Lumber & Supply, Inc.	\$ 736.19	\$ 0.00	\$ 0.00
6	Kenyon International Emergency Svcs Inc	\$ 264,930.07	\$ 0.00	\$ 0.00
8	Cfo Selections Llc	\$ 1,031.25	\$ 0.00	\$ 0.00
9	Dennis Electric, Inc.	\$ 1,235.00	\$ 0.00	\$ 0.00
10	Uline Shipping Supplies	\$ 482.43	\$ 0.00	\$ 0.00
11	Ww Grainger Inc	\$ 1,277.09	\$ 0.00	\$ 0.00
12	Coos Aviation Fuel, Oth	\$ 2,909.66	\$ 0.00	\$ 0.00
13	Aix Llc	\$ 7,994.65	\$ 0.00	\$ 0.00
14	Av-Base Systems	\$ 48,119.24	\$ 0.00	\$ 0.00
15	City Of Memphis	\$ 91,278.97	\$ 0.00	\$ 0.00
16	Shelby County Trustee	\$ 115,737.58	\$ 0.00	\$ 0.00
17	Tom's Aircraft Maintenance	\$ 61,893.49	\$ 0.00	\$ 0.00
18	Aaa Cooper Transportation	\$ 517.27	\$ 0.00	\$ 0.00
19	William C. Castleberry	\$ 289.00	\$ 0.00	\$ 0.00
20	Irs	\$ 0.00	\$ 0.00	\$ 0.00
21	Pitney Bowes Inc	\$ 827.94	\$ 0.00	\$ 0.00
22	Vortex Industries Inc	\$ 3,988.08	\$ 0.00	\$ 0.00
23	Aerofund Financial, Inc.	\$ 3,220.02	\$ 0.00	\$ 0.00
24	Icy Strait Point, Llc	\$ 5,850.00	\$ 0.00	\$ 0.00
26	Wings Airways, Inc.	\$ 21,650.01	\$ 0.00	\$ 0.00
27	R2tech Systems, Ltd.	\$ 26,000.00	\$ 0.00	\$ 0.00
33	Earthlink Fdba Deltacom	\$ 11,408.39	\$ 0.00	\$ 0.00
35	Accounting Principles	\$ 18,952.32	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
36	Westar Energy Inc	\$ 331.19	\$ 0.00	\$ 0.00
37	Westar Energy Inc	\$ 76.08	\$ 0.00	\$ 0.00
38	At&T Corp	\$ 2,618.91	\$ 0.00	\$ 0.00
39	Prime Turbines	\$ 71,327.00	\$ 0.00	\$ 0.00
40	City Of Houston Dept Of Aviation	\$ 7,677.30	\$ 0.00	\$ 0.00
41	Embarq Missouri - Northern Missouri	\$ 652.61	\$ 0.00	\$ 0.00
42	Pacificorp	\$ 131.35	\$ 0.00	\$ 0.00
43	Trade A Plane	\$ 2,021.69	\$ 0.00	\$ 0.00
44	Dallas Airmotive Inc	\$ 25,902.39	\$ 0.00	\$ 0.00
45-Unsecured	Atlantic Aviation	\$ 27,337.50	\$ 0.00	\$ 0.00
46	Airline Maintenance Svc Inc	\$ 25,855.90	\$ 0.00	\$ 0.00
47	Duncan Aviation, Inc.	\$ 14,350.45	\$ 0.00	\$ 0.00
48	Travelport	\$ 35,055.66	\$ 0.00	\$ 0.00
50	Arinc Incorporated	\$ 3,394.71	\$ 0.00	\$ 0.00
51	Olson Brooksby Pc	\$ 55,676.09	\$ 0.00	\$ 0.00
53-Unsecured	Jack Permison	\$ 262,440.00	\$ 0.00	\$ 0.00
54	City Of Pendleton	\$ 19,763.25	\$ 0.00	\$ 0.00
55	American Express Bank Fsb	\$ 273,570.78	\$ 0.00	\$ 0.00
56	Sabre Gbl	\$ 67,717.05	\$ 0.00	\$ 0.00
57	Southwestern Bell Telephone Co	\$ 979.65	\$ 0.00	\$ 0.00
58	Pacific Bell Telephone Co	\$ 332.15	\$ 0.00	\$ 0.00
59	Burbank Glendale Pasadena Airport Authority	\$ 43,175.35	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
61	Aircraft Service International, Inc.	\$ 17,536.44	\$ 0.00	\$ 0.00
65	Pacific Golf & Turf Llc	\$ 189.92	\$ 0.00	\$ 0.00
66	Sfii Naito Old Town, Llc	\$ 11,000.00	\$ 0.00	\$ 0.00
67	Windstream Communications	\$ 75.50	\$ 0.00	\$ 0.00
68	Windstream Communications	\$ 204.26	\$ 0.00	\$ 0.00
69	City Of Visalia	\$ 263,508.08	\$ 0.00	\$ 0.00
71	Coos County Airport District	\$ 41,734.47	\$ 0.00	\$ 0.00
73	Caravan Air, Llc	\$ 500,000.00	\$ 0.00	\$ 0.00
74	X5 Opco Llc (Fka X5 Solutions)	\$ 5,534.81	\$ 0.00	\$ 0.00
76	Executive Express Aviation, Llc	\$ 165,458.50	\$ 0.00	\$ 0.00
77	J.A. Flight Services Llc	\$ 259,442.57	\$ 0.00	\$ 0.00
78	J.A. Aero, Inc.	\$ 115,676.63	\$ 0.00	\$ 0.00
79	The Port Of Portland	\$ 12,354.46	\$ 0.00	\$ 0.00
80	The Port Of Portland	\$ 15,154.69	\$ 0.00	\$ 0.00
81	Aviall Services, Inc.	\$ 34,574.71	\$ 0.00	\$ 0.00
84	Jonathan Maier	\$ 3,687.02	\$ 0.00	\$ 0.00
85	A.E.R.O., Inc.	\$ 1,520.48	\$ 0.00	\$ 0.00
86	Aviation Spectrum Resources, Inc.	\$ 389.81	\$ 0.00	\$ 0.00
87	Imperial County Airport	\$ 18,972.52	\$ 0.00	\$ 0.00
88- unsecure	Federal Aviation Aviation	\$ 0.00	\$ 0.00	\$ 0.00
90	Petro 49, Inc.	\$ 145,058.72	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
91	City And Borough Of Juneau, Alaska	\$ 13,829.20	\$ 0.00	\$ 0.00
93	Arkansas Department Of Finance & Administration	\$ 97,843.20	\$ 0.00	\$ 0.00
94	Claire James	\$ 1,312.50	\$ 0.00	\$ 0.00
96	Southern California Edison Co	\$ 51.56	\$ 0.00	\$ 0.00
98	Profectus, Inc.	\$ 1,150.00	\$ 0.00	\$ 0.00
99	System Scale Corporation	\$ 311.41	\$ 0.00	\$ 0.00
100	Av-Base Systems	\$ 29,611.84	\$ 0.00	\$ 0.00
101	816 Sw 1St Avenue	\$ 3,309.66	\$ 0.00	\$ 0.00
102	Computer Forms Inc	\$ 279.29	\$ 0.00	\$ 0.00
105	Vanderhouwen & Associates, Inc.	\$ 3,906.00	\$ 0.00	\$ 0.00
107	Pacific Northwest Telco, Inc.	\$ 577.50	\$ 0.00	\$ 0.00
108	Kenyon International Emergency Svcs Inc	\$ 214,930.07	\$ 0.00	\$ 0.00
109	Portland Airlines Consortium	\$ 3,437.02	\$ 0.00	\$ 0.00
112	United Rentals, Inc	\$ 2,340.00	\$ 0.00	\$ 0.00
113	Valley Paint Center, Inc	\$ 643.76	\$ 0.00	\$ 0.00
116	Network Redux, Llc	\$ 1,104.00	\$ 0.00	\$ 0.00
117	Arinc Incorporated	\$ 5,519.41	\$ 0.00	\$ 0.00
122	Jon C Quarry	\$ 545.54	\$ 0.00	\$ 0.00
123	Tennessee Dept Of Revenue	\$ 0.00	\$ 0.00	\$ 0.00
124	Ael&P	\$ 7,261.79	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
125	Us Dept Of Transportation - Fed Aviation Admin	\$ 0.00	\$ 0.00	\$ 0.00
129	Portland Airlines Consortium, Llc	\$ 0.00	\$ 0.00	\$ 0.00
130	Portland Airlines Consortium, Llc	\$ 12,080.15	\$ 0.00	\$ 0.00
131	Integra Telecom Holdings Inc.	\$ 87.23	\$ 0.00	\$ 0.00
132	Regence Bluecross	\$ 4,198.60	\$ 0.00	\$ 0.00
134	Randall Keith Peterson	\$ 250,000.00	\$ 0.00	\$ 0.00
135	The Port Of Portland	\$ 36,086.24	\$ 0.00	\$ 0.00
139	Cedric Lamar Peterson	\$ 250,000.00	\$ 0.00	\$ 0.00
140	Alaska Litho Inc.	\$ 1,107.54	\$ 0.00	\$ 0.00
141	Pitney Bowes Global Financial Services Llc	\$ 1,425.84	\$ 0.00	\$ 0.00
142	Primeflight Aviation Services Inc	\$ 71.77	\$ 0.00	\$ 0.00
144	American Infosource Lp As Agent For	\$ 267.58	\$ 0.00	\$ 0.00
145	Amadeus It Group S.A.	\$ 1,416,403.81	\$ 0.00	\$ 0.00
146	John F. Haskins Trust	\$ 202,229.30	\$ 0.00	\$ 0.00
148	Tupelo Airport Authority	\$ 0.00	\$ 0.00	\$ 0.00
149	Federal Insurance Company	\$ 0.00	\$ 0.00	\$ 0.00
151	American Express Travel Related Services Co, Inc	\$ 44,887.26	\$ 0.00	\$ 0.00
153	Garland County Tax Collector	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to timely general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 17,795.69 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
150	Port Of Portland - Portland International Airport	\$ 15,154.69	\$ 0.00	\$ 0.00
154	Seaport Airlines, Inc.	\$ 2,641.00	\$ 0.00	\$ 0.00

Total to be paid to tardy general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 1,140.90 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
25-Fines	Kansas Dept Of Revenue	\$ 146.76	\$ 0.00	\$ 0.00
31 - fines	California Franchise Tax Board	\$ 316.09	\$ 0.00	\$ 0.00
60	ODR Bkey	\$ 100.00	\$ 0.00	\$ 0.00
72-fines	City Of Portland	\$ 85.00	\$ 0.00	\$ 0.00
82	Tennessee Dept Of Revenue	\$ 431.25	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
95-fines	Irs	\$ 0.00	\$ 0.00	\$ 0.00
147	State Board Of Equalization	\$ 61.80	\$ 0.00	\$ 0.00

Total to be paid to subordinated unsecured creditors \$ 0.00

Remaining Balance \$ 0.00